

**701—107.5(423B) Permits.** Except as otherwise stated in this chapter, the requirements of 701—Chapter 13 shall apply to retailers required to collect local option tax in the same manner that those requirements apply to all sellers and retailers making sales subject to state sales tax.

This rule is intended to implement Iowa Code section 423B.6.  
[ARC 4323C, IAB 2/27/19, effective 4/3/19]